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Date: December 16, 2003

Docket No.: 1472-0310P

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MS PATENT APPLICATION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

As authorized by the inventor(s), transmitted herewith for filing is a patent application applied for on behalf of the inventor(s) according to the provisions of 37 C.F.R. § 1.41(c).

Inventor(s):

Shuji NAGANO Toshihiko OKA Masanori TOKUHISA

For:

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VALVE SYSTEM FOR INTERNAL COMBUSTION ENGINE

Enclosed are:

 \boxtimes

\boxtimes	A specification consisting of twenty-eight (28) pages
\boxtimes	Ten (10) sheet(s) of formal drawings
	Applicant claims small entity status under 37 C.F.R. § 1.27
	Applicant does not claim priority
\boxtimes	Applicant claims the right of priority under the provisions of 35 U.S.C. § 119 and 37 C.F.R. § 1.55(a) based on Application No(s). 2002-364601 filed in Japan on December 17, 2002. Certified copy(ies) is(are) attached hereto.

Certified copy(ies) will follow.

	Executed Declaration in accordance with 37 C.F.R. § 1.64 will follow					
	Application Data Sheet in accordance with 37 C.F.R. § 1.76					
	Preliminary Amendment					
\boxtimes	Information Disclosure Statement, PTO-1449 and reference(s)					
	Other:					
	Applicant requests early publication - \$300.00 publication fee					
	Non-publication Request and Certification under 35 U.S.C. § 122(b)(2)(B)(i)					

The filing fee has been calculated as shown below:

			LARGE ENTITY	SMALL ENTITY
	BASIC FEE		\$770.00	\$385.00
	NUMBER FILED	NUMBER EXTRA	RATE FEE	RATE FEE
TOTAL CLAIMS	9-20=	0	x 18 = \$0.00	x 9= \$0.00
INDEPENDENT CLAIMS	1-3=	0	x 86 = \$0.00	x43= \$0.00
MULTIPLE DEPENDENT CLAIMS PRESENTED			+ \$290.00	+ \$145.00
N		TOTAL	\$1,060.00	\$0.00

- The application transmitted herewith is filed in accordance with 37 C.F.R. § 1.41(c). The undersigned has been authorized by the inventor(s) to file the present application. The original duly executed declaration together with the surcharge will be forwarded in due course.
- A check in the amount of \$1,060.00 to cover the filing fee is enclosed.
- Please charge Deposit Account No. 02-2448 in the amount of \$0.00. A triplicate copy of this transmittal form is enclosed.

Docket No. 1472-0310P

□ Please send correspondence to:

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If necessary, the Commissioner is hereby authorized in this, concurrent, and future replies, to charge payment or credit any overpayment to Deposit Account No. 02-2448 for any additional fees required under 37 C.F.R. § 1.16 or under 37 C.F.R. § 1.17; particularly, extension of time fees.

Respectfully submitted,

BIRCH, STEWART, KOLASCH & BIRCH, LLP

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Attachment(s)

TCB:MH/pjh

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(Rev. 11/30/03)